



Revenue Canada
Customs and Excise

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GST

GOODS AND
SERVICES
TAX

ADVISORY PROGRAM

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Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990. Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, the information contained in this pamphlet, although subject to change, is being provided at this time for your convenience.

Printed under the authority of the Honourable Otto Jelinek, Minister of National Revenue.

La présente brochure sur la TPS est également disponible en français sous le titre **PROGRAMME DE CONSULTATION**.

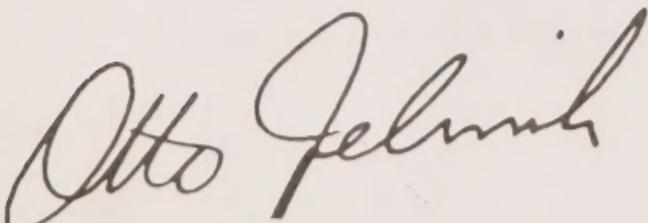
A Message to Canadian Businesses and Organizations

The Advisory Program, outlined in this pamphlet, is just one of the many benefits to registering early for the proposed Goods and Services Tax (GST). This program reaches out to small and medium-sized businesses, organizations and indeed to all individual business people who need help in adjusting their businesses to the new tax.

Whether you require specific personalized information on how to collect the GST, keep records, or file tax returns, Advisory officers from my department will be available to talk to you, on a one-to-one basis, and to provide you with any information or assistance you may require.

If you would like to talk to an Advisory officer, contact the nearest Excise office listed on the back cover of this pamphlet.

Timing is everything in business. We can help you prepare for a smooth transition to the GST.

A handwritten signature in black ink, appearing to read "Otto Jelinek". The signature is fluid and cursive, with the first name "Otto" and last name "Jelinek" connected by a single stroke.

Otto Jelinek
Minister

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What is the Advisory Program?

The Advisory Program is a special service offered by Revenue Canada, Customs and Excise, to help businesses and organizations prepare for the proposed GST. Although you do not have to use this service, we believe it will be useful.

This program supplements the general information services we provide across the country. It has been established to help you understand how the GST will work, particularly in terms of your specific business or organization.

We can clarify each aspect of the GST, such as:

- collecting the tax;
- claiming input tax credits for the GST you pay on your business purchases; and
- calculating the amount of GST you owe to the Government.

Friendly staff is available, either by telephone or in person, to discuss your accounting procedures and answer your questions.

How can I get this assistance?

Whether you have pre-registered or are going to register, you may obtain more information on the proposed GST by telephoning or visiting the Revenue Canada Excise office nearest you. We will answer your questions and provide you with any GST publications you may need.

If it becomes apparent you would benefit from **additional** information or assistance, we may suggest a follow-up telephone interview be conducted or a personal visit to your place of business.

In addition to telephoning and visiting businesses and organizations that request assistance, we also plan to contact certain industries and sectors likely to have special information needs to offer our advisory services to them.

How will I benefit from a telephone interview or visit?

Should you decide to use the Advisory Program, we will help you by:

- answering questions about the proposed GST as it relates to your business or organization to address your specific concerns;
- providing you with GST information that relates to your operations; and
- explaining the different GST accounting requirements.

We wish to emphasize that any information you provide will be held in total confidence.

How can I get the most from this program?

It would be to your advantage to:

- **READ** the “**GUIDE FOR SMALL BUSINESS**” and any other publications or information you may have received on the proposed GST;
- **REVIEW** your records in advance to identify areas of concern. This will make it easier for us to advise you whether they are appropriate for GST purposes and to answer specific questions you may have; and
- **PROVIDE** the Advisory officer with basic financial data on your business or organization to help us explain specific provisions of the legislation that may apply to you.

We are here to assist you!

Although the decision to have us telephone or visit you is entirely voluntary, we encourage you to use this special service.

Our staff is willing to help you understand your responsibilities and entitlements under the proposed GST, and we believe that, as a newly registered vendor, you will benefit by learning as much as possible about the GST.

Please refer to the back cover of this pamphlet for the mailing addresses of Revenue Canada Excise offices as well as their local and toll-free telephone numbers.

Notes

1. See *Journal of Democracy*, 1997, 8(1), 1–20.

2. In contrast to much work on democracy, which tends to focus on the institutional and political dimensions of democracy, this article focuses on the social and cultural dimensions of democracy.

3. The term "democracy" is used here in its broadest sense, referring to a political system in which power is derived from the people and is exercised through elected representatives. This contrasts with other forms of government, such as autocracy, where power is concentrated in the hands of a single individual or group, and oligarchy, where power is held by a small group of individuals.

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REVENUE CANADA EXCISE OFFICES

MAILING ADDRESSES

GENERAL ENQUIRIES

LOCAL LONG
DISTANCE

NEWFOUNDLAND AND

LABRADOR

P.O. Box 5500
St. John's, Newfoundland A1C 5W4

772-2851 1-800-563-4950

NOVA SCOTIA

P.O. Box 1658
Halifax, Nova Scotia B3J 2Z8

426-1975 1-800-565-9111

PRINCE EDWARD ISLAND

P.O. Box 1658
Halifax, Nova Scotia B3J 2Z8

566-7272 1-800-565-9111

NEW BRUNSWICK

P.O. Box 1070
Moncton, New Brunswick E1C 8P2

858-3727 1-800-561-6656

QUEBEC

P.O. Box 2117, Postal Terminal
Québec, Quebec G1K 7M9

648-4376 1-800-363-5254

P.O. Box 8092, Station "A"
Montréal, Quebec H3C 3H3

496-1494 1-800-361-8339

ONTARIO

P.O. Box 8257
Ottawa, Ontario K1G 3H7

990-8584 1-800-465-6160

P.O. Box 100, Station "Q"
Toronto, Ontario M4T 2L7

973-1000 1-800-461-1082

P.O. Box 5457
London, Ontario N6A 4L6

645-4041 1-800-265-0017

MANITOBA

P.O. Box 1022
Winnipeg, Manitoba R3C 2W2

983-4525 1-800-665-8749

SASKATCHEWAN

P.O. Box 557
Regina, Saskatchewan S4P 3A4

780-7279 1-800-667-8886

ALBERTA/NORTHWEST TERRITORIES

P.O. Box 1717, Station "M"
Calgary, Alberta T2P 4K4

292-6990 1-800-661-3498

P.O. Box 2296
Main Postal Station
Edmonton, Alberta T5J 4N3

448-1309 1-800-661-3498

BRITISH COLUMBIA/YUKON

P.O. Box 82110, North Burnaby
Postal Station
Burnaby, British Columbia V5C 5P2

666-4664 1-800-561-6990

HEARING DISABILITY

If you are deaf or have a hearing disability, and have access to a Telephone Device for the Deaf, telephone 1-800-465-5770.

REGULAR HOURS OF TELEPHONE AND COUNTER SERVICE

Monday to Friday 8:00 a.m. to 5:00 p.m. (except holidays).

OTHER LANGUAGES

Some Excise offices offer help in languages other than English and French. Contact your Excise office for more details.

LONG DISTANCE CALLS

No charge to caller. Dial as directed.

ELECTRONIC DATABASE

If you have difficulty accessing this "keyword" searchable database by modem at 1-800-267-4500, contact your local Excise office.